

Indiana Department of Revenue  
**Business Tax Application**

Instructions For Completing Form BT-1. **Please allow four (4) to six (6) weeks for processing.**

**Purpose:** Form BT-1 is an application used when registering with the Indiana Department of Revenue for Sales Tax, Withholding Tax, Out-of-State Use Tax, Food & Beverage Tax, County Innkeepers Tax, Motor Vehicle Rental Excise Tax, and Prepaid Sales Tax on Gasoline, or a combination of these taxes. The form also allows you to add a new tax type to an existing registered location in the event your business activities expand.

- Be sure to answer all applicable questions. Failure to do so may result in delays in establishing an account for you or may result in penalty assessments for returns that cannot post to your account.
- Please print legibly or type the information on your application.
- **Note:** Any outstanding tax liability owed by the applicant or an owner, partner, or officer will delay application approval.

### Section A

(This section is devoted to taxpayer information.)

**Line 1:** According to Federal guidelines, most partnerships and all corporations are required to obtain a federal identification number. This number is also required whenever you withhold federal income tax from employees, regardless of ownership type. If you have a federal identification number, enter it on Line 1. This form may be submitted to the Department of Revenue prior to receiving your Federal Identification Number (FID). If you have applied, but have not yet received your federal identification number, indicate "applied for" on Line 1. You may get this number by completing the Internal Revenue Service Form SS-4. This form may be obtained from your local IRS office or by calling 1-800-829-3676. Your federal identification number is assigned to you by the Internal Revenue Service.

**Line 2:** The Taxpayer Identification Number (TID) is applicable only if you have previously registered with the Department. The TID is a 13-digit number shown on the Registered Retail Merchant Certificate. If you have previously registered enter your TID on this line.

**Lines 3 and 4:** Enter the name and the daytime telephone number of a person within your organization whom the Department may contact about tax related matters for this location.

**Line 5:** Check the reason (only one) that explains why you are filing this application.

**Note: Canadian/Foreign Address** If you indicate it is a foreign address please complete the address following US Postal guidelines. The City line should show the Country name written in full and preferably in capital letters. A Canadian address should be shown the same as a US address. Use the standard two-character abbreviations for provinces and territories. It will go on the State line.

**Line 6:** These lines are for your ownership name and mailing address. On the first line, enter the ownership name of your business. If you are a sole proprietor, enter your last name, first name, and middle initial. If you are a corporation, enter the corporate name as listed on your corporate charter. If you are a partnership and have a legal partnership name, enter the name as recognized by the Internal Revenue Service. If you are a not-for-profit organization, enter your organization's name as listed with the Internal Revenue Service. All government agencies should list their proper agency name.  
Enter the address of the ownership. Your E-Mail address is optional.

**Line 7:** If your business is conducted under a trade name or DBA (doing business as) name, enter it here. Enter the location street address, city, state, zip code, county, and township.

**Note: The business location address cannot be a P.O. Box Number.**

Enter the telephone number of the business location. If you are conducting business activities from your home, enter your home telephone number (include the area code).

**Line 8:** This line is used to indicate the type of ownership of your organization. You are a **Sole Proprietor** if you own the business as an individual. Sole proprietors cannot be Not-For-Profit organizations. You are a **Partnership** if you have a business partner owning part of the business. You are a **Corporation** if you filed with the Indiana Secretary of State or requested that office to authorize your business activities in Indiana. You are an **LLP, LLC, S Corp, LP, or Not-For-Profit** if you have been given such status from the Federal Government and have registered through the Secretary of State's Office. Note: If you have not completed an IT-35A you are NOT registered for Not-For-Profit. You are classified as **Federal Government (Gov't)** if you are a Federal Agency or a federally-chartered organization (e.g. American Red Cross), National banks and Federal credit unions. You are an **Other Government (Gov't)** classification if you are a political subdivision of the State of Indiana. Such agencies include state, county or city government, town boards, township trustees, certain volunteer fire departments when under the control of the township trustee. **Other** entities are all other ownership types.

**Line 9:** This information is to be completed only if you are a corporation. Otherwise, proceed to Question 10.

A) "*State of Incorporation*" is the state where your Articles of Incorporation were filed.

B) "*Date of Incorporation*" is the date you incorporated.

C) "*State of Commercial Domicile*" is the principal place from where your trade or business is directed or managed. Commercial domicile is not necessarily in the state of incorporation.

D) "*Enter the date authorized to do business in Indiana.*" This date is obtained from the Indiana Secretary of State's Office for any foreign corporation not incorporated in Indiana seeking authority to transact business in Indiana.

E) "*Accounting Period Year Ending Date*" is the month and day your corporation closes its books. If you are on a calendar year, your accounting period date is 12/31. If you are on a fiscal year, the accounting period date will be a date other than 12/31.

**Line 10:** Included in this packet is a North American Industry Classification System (NAICS) list categorizing business types. Examine the list and locate your business activity or activities from the listing. You may enter up to four (4) codes. The codes will assist the Department in mailing tax bulletins and other information applicable to your business. If you are currently using a six digit code that is not on the list, but has been approved by the IRS, use that number(s).

**Line 11:** This section must be completed for processing of this form. If the business is a **Sole Proprietorship**, enter the social security number, last name, first name, middle initial, title as owner, and home address. If the business is a **Partnership**, enter each general partner's social security number, name (last name, first name, middle initial), title of the partner, and home address. If you are a **Corporation**, enter the social security numbers, names of the corporate officers, titles, and home addresses. If you are a

**Governmental Agency** or other type ownership, enter social security number(s), name(s) of official officer(s), title(s), home address(es). **Social security numbers are required in accordance with IC 4-1-8-1.** Affiliates of the registering entity listed on Line 6 must provide the federal identification number, its entity name and address as well as the names, addresses and social security numbers of the affiliate's responsible officers or partners. Attach additional sheets if necessary.

**Line 12:** Check (all that apply) the type of tax(es) you wish to register for this business location.

#### **Private Employment Agency Instructions**

Complete Section A and the Signature Section of the BT-1.

Contact CID at 317-232-3376 for a separate application which will need to be completed and submitted with your BT-1.

See Signature Section for mailing address.

### **Tax Registration Section**

In this section, select one or any combination of the listed tax types applying to your business location.

#### **Section B**

##### **Retail Sales Tax Account:**

*\$25.00 Nonrefundable Registration Fee*

or **Out-of-State Use Tax Account:** *No Additional Fee*

**Retail Sales Tax** is applicable whenever selling activities are conducted in Indiana; whenever a business location, warehouse, distribution center exists; or whenever employees solicit or take orders for your products in Indiana (this includes wholesalers). Upon registration for retail sales tax, the Department will issue a Registered Retail Merchants Certificate. The registration fee of \$25.00 is a nonrefundable processing fee and must be remitted with this application when registering for sales tax. Each business location, including manufacturers, per 45 IAC 2.2-8-7, must have a separate Registered Retail Merchants Certificate. A change of ownership requires a new application to be filed along with the \$25.00 fee. For example: A sole proprietor changing to a partnership or corporation is a change of ownership. **Retail sales tax rate is 6% (.06).**

**Out-of-State Use Tax** is a voluntary registration available to out-of-state businesses not meeting the conditions listed for retail sales tax. Upon registration for out-of-state use tax, the Department will issue an Out-of-State Use Tax Collection and Remittance Permit. This permit authorizes your business to collect Indiana Use Tax on sales shipped into Indiana. There is no fee associated with this registration.

**The use tax rate is 6% (.06).**

**Line 1:** Enter the date or anticipated date selling activities will begin. If you want to make purchases prior to your doors actually opening, use the date your purchasing will begin for "Date of First Sale".

**Line 2:** Enter the dollar amount of your estimated monthly taxable sales. Wholesalers and manufacturers please enter zero (0). If this is left blank, you will be set up on a monthly filing status.

**Lines 3 through 12:** Answer either "yes" or "no" as required and provide additional information as requested.

**Line 13:** If you want your sales tax returns sent to an address other than the address listed in Section A Line 6, enter the mailing address here.

### **Section C**

#### **Withholding Tax Account: No Additional Fee**

The following section is to be completed if you have employees in your workplace subject to Indiana Adjusted Gross (State) Income Tax. Separate withholding registration is required for remitting withholding taxes on nonresident shareholders, partners or beneficiaries for distributions of income made one time each year. If you are registering for Withholding Tax, you must have a federal identification number or have applied for one. There is no application fee for a withholding tax account. The withholding rates may be obtained from Departmental Notice # 1 (DN # 1) that will be mailed upon processing of the application.

Indiana employers must withhold Indiana state tax from employees who work in Indiana but are not residents of Indiana. The only exception is when an employee is a full year resident of one of the states that has entered into a reciprocal agreement with Indiana. Also, county income tax must be withheld at the nonresident rate if the Indiana county is the county of principal employment. See DN # 1 for rates and reciprocal states.

**Line 1:** The "accounting period year ending date" is the month and day your corporation closes its books. If you are on a calendar year, your accounting period date is 12/31. If you are on a fiscal year, the accounting period will be a date other than 12/31.

**Line 2:** If you have a State Unemployment Tax Account (SUTA) number, enter it here.

**Line 3:** Check all that apply.

**Line 4:** List date taxes were first withheld.

**Line 5:** Enter dollar amount of anticipated monthly wages paid to your Indiana employees.

**Line 6:** If you want your withholding tax returns sent to an address other than the address listed in Section A Line 6, enter the mailing address here.

### **Section D**

#### **Food & Beverage Tax Account: No Additional Fee**

The Food and Beverage Tax applies to the sales of food and beverages in adopting counties. To obtain an account, you must be registered for sales tax for the location on this application. To determine if the food and beverage tax applies to your business, contact your county auditor to see if your business location is in an adopting county.

**Line 1:** Enter the date of first sales of food and/or beverages from this location or enter the date you plan to begin catering or selling food or beverages.

**Line 2:** Answer either "yes" or "no" as required.

**Line 3:** Complete this line if Line 2 was answered "yes." Enter the name(s) of the adopting county(ies), municipality (i.e. city or town name) in which you will be selling food and/or beverages.

**Line 4:** If you want your food and beverage tax returns sent to an address other than the address listed in Section A Line 6, enter the mailing address here.

## Section E

### County Innkeepers Tax Account: *No Additional Fee*

The County Innkeepers Tax applies to the rental or leasing of hotel/motel rooms or accommodations for periods of less than thirty (30) days. To obtain an account for this tax, you must be registered for sales tax for the location on this application. To determine if this tax applies to your business, contact your county auditor to see if your location is in an adopting county, and if so, whether the tax is submitted to the state or to the county.

**Line 1:** Enter month and year when room rentals or accommodations will begin.

**Line 2:** If you want your county innkeepers tax returns sent to an address other than the address listed in Section A Line 6, enter the mailing address here.

## Section F

### Motor Vehicle Rental Excise Tax Account: *No Additional Fee*

To obtain an account for this tax, you must be registered for sales tax for the location on this application. Every organization engaged in the rental or leasing of motor vehicles (weighing less than 11,000 lbs Gross Vehicle Weight) for less than thirty (30) days is required to collect the Motor Vehicle Rental Excise Tax. **The motor vehicle rental excise tax rate is 4% (.04).**

A supplemental rental excise tax is now in effect for Marion County. Contact the Department at (317) 233-4015 for additional information.

**Line 1:** Enter month and year when renting or leasing motor vehicles will begin.

**Line 2:** Enter the tax district number of this location.

**Line 3:** If you want your motor vehicle rental excise tax returns sent to an address other than the address listed in Section A Line 6, enter the mailing address here.

## Section G

### Prepaid Sales Tax on Gasoline

#### for Qualified Distributors: *\$100.00 Registration Fee*

This section applies to the process involved in obtaining a Prepaid Sales Tax Permit (BT-2). This permit entitles the bearer to purchase gasoline exempt for the applicable prepaid rate Indiana has on gasoline. Specific details are in Sales Tax Information Bulletin 15A or contact a representative in the Prepaid Sales Tax Section at (317) 232-3524.

**Line 1:** Enter your Indiana Licensed Gasoline Distributor Number. This number is issued by the Indiana Department of Revenue.

**A prepaid sales tax collection remittance permit will not be issued until the Indiana Licensed Gasoline Distributor Number is provided.**

**Line 2:** Enter the date of first gasoline sales. This date will determine your 1<sup>st</sup> payment due date. Payments collected from the 1<sup>st</sup> through the 15<sup>th</sup> of the month are due the 25<sup>th</sup> of that month. Payments collected during the 16<sup>th</sup> through the last day of the month are due the 10<sup>th</sup> of the following month.

For example, if you collect prepaid sales tax from September 1 through September 15, then the first prepaid tax payment due date is September 25. If you collect prepaid sales tax from September 16 through September 30, the first prepaid payment due date is October 10.

**Line 3:** Enter the estimated number of gallons of gasoline you anticipate purchasing/selling monthly.

**Line 4:** If you want your prepaid sales tax returns/reports sent to an address other than the address listed in Section A Line 6, enter the mailing address.

**Line 5 & 6:** Enter the name and telephone number of the person within your organization whom the Department may contact about prepaid sales tax on gasoline.

### Indiana State Gross Retail & Use Tax Bond Instructions, to be completed by Licensed Gasoline Distributors only.

A bond is required as prescribed on the application.

**Note:** An "Electronic Funds Transfer" authorization is required.

Please see "Pay Your Taxes by Electronic Funds Transfer (EFT)".

## Signature Section

This application must be signed by the owner, general partner, corporate officer, or resident agent before it will be accepted by the Department.

## Additional Information

Contact the Department at (317) 615-2700 for more information regarding this application, or this business tax application can be processed by a district office.

### District Office Numbers:

Indianapolis (Main Office)  
(317) 233-4015

Kokomo District Office  
(765) 457-0525

Bloomington District Office  
(812) 339-1119

Lafayette District Office  
(765) 448-6626

Clarksville District Office  
(812) 282-7729

Merrillville District Office  
(219) 769-4267

Columbus District Office  
(812) 376-3049

Muncie District Office  
(765) 289-6196

Evansville District Office  
(812) 479-9261

South Bend District Office  
(574) 291-8270

Fort Wayne District Office  
(260) 436-5663

Terre Haute District Office  
(812) 235-6046

This application **will be delayed** if any individuals listed on Line 11 (Section A), or the actual business has any outstanding tax liabilities.

The application must be signed by the owner, general partner, corporate officer, or resident agent before the Department will accept it. If you have further questions regarding this application, contact the Department at (317) 615-2640.

### Pay Your Taxes by Electronic Funds Transfer (EFT)

EFT is an electronic method used to instruct financial institutions to debit or credit customer accounts. You are required to file returns and to recap your activity on a quarterly basis unless the Department sets you on a quarterly or annual payment status. Certain taxpayers are required to remit tax payments by EFT. If your average monthly payment is over \$10,000 (**effective January 1, 1998**) for withholding tax, sales and use tax, and/or out-of-state use tax, you are required by law to remit by EFT. If you are applying to collect prepaid sales tax on gasoline, you are required to remit by EFT regardless of the amount due. **If you need an EFT authorization agreement form, or would like additional information about EFT, contact the EFT section by calling (317) 615-2695.**

## Form BT-1C

### Authorization for Consolidated Sales Tax Filing Number:

#### *No Additional Fee*

Complete this application if you are applying for multiple locations for Retail Sales Tax and want to file a consolidated return for all locations. The Consolidated Sales Tax Application can be filed for Retail Sales and Use Tax only. (See instructions for BT-1C.)

**Indiana Department of Revenue**  
**North American Industry Classification System (NAICS)**  
**(Revised 12/99)**

This list of principal business activities and their associated codes is designed to classify an enterprise by type of activity in which it is engaged. These six-digit codes are derived from the North American Industry Classification System (NAICS) and do not resemble prior year codes. Select the category that best describes your primary business activity (for example Real Estate). Then select the activity that best identifies the principal source of your sales or receipts (for example, real estate agent). Now find the six-digit code assigned to this activity and enter it on all appropriate forms. The business tax application (BT-1) will accommodate up to four (4) different codes related to your business. The codes will assist the Department in mailing tax bulletins and other information applicable to your business. For additional NAICS activity codes, you may view our web site at:

<http://www.in.gov/dor>

<p><i>Code</i>  <b>Accommodation, Food Services, and Drinking Places (720000)</b>  721000 <b>Accommodation</b>  721110 Hotels (except casino hotels) and Motels  721120 Casino Hotels  721191 Bed-and-Breakfast Inns  721199 All Other Traveler Accommodation  721210 RV (Recreational Vehicle) Parks &amp; Recreational Camps  721310 Rooming and Boarding Houses  722000 <b>Food Services &amp; Drinking Places</b>  722100 Full-Service Restaurants  722210 Limited-Service Eating Places  722300 Special Food Services (including food service contractors &amp; caterers)  722320 Caterers  722410 Drinking Places (Alcoholic Beverages)</p>	<p><i>Code</i>  112000 <b>Animal Production</b>  112111 Beef Cattle Ranching &amp; Farming  112112 Cattle Feedlots  112120 Dairy Cattle &amp; Milk Production  112210 Hog and Pig Farming  112300 Poultry &amp; Egg Production  112400 Sheep &amp; Goat Farming  112510 Animal Aquaculture (including shellfish &amp; finfish farms and hatcheries)  112900 Other Animal Production  113000 <b>Forestry and Logging</b>  113110 Timber Tract Operations  113210 Forest Nurseries &amp; Gathering of Forest Products  113310 Logging  114000 <b>Fishing, Hunting and Trapping</b>  114110 Fishing  114210 Hunting and Trapping  115000 <b>Support Activities for Agriculture and Forestry</b>  115110 Support Activities for Crop Production (including cotton ginning, soil preparation, planting &amp; cultivating)  115210 Support Activities for Animal Production  115310 Support Activities for Forestry</p>	<p><i>Code</i>  234900 Other Heavy Construction  235000 <b>Special Trade Contractors</b>  235110 Plumbing, Heating, &amp; Air-Conditioning Contractors  235500 Carpentry &amp; Floor Contractors  235210 Painting &amp; Wall Covering Contractors  235310 Electrical Contractors  235400 Masonry, Drywall, Insulation, &amp; Tile Contractors  235610 Roofing, Siding, &amp; Sheet Metal Contractors  235710 Concrete Contractors  235810 Water Well Drilling Contractors  235900 Other Special Trade Contractors</p>
<p><b>Administrative and Support &amp; Waste Management and Remediation Services</b>  561000 <b>Administrative &amp; Support Services</b>  561110 Office of Administrative Services  561210 Facilities Support Services  561300 Employment Services  561410 Document Preparation Services  561420 Telephone Call Centers  561430 Business Service Centers (including private mail centers &amp; copy shops)  561440 Collection Agencies  561450 Credit Bureaus  561490 Other Business Support Services (including repossession services, court reporting, &amp; stenotype services)  561499 All Other Business Support Services  561500 Travel Arrangement &amp; Reservation Services  561520 Tour Operators  561600 Investigation and Security Services  561700 Services to Buildings and Dwellings  561710 Exterminating &amp; Pest Control Services  561720 Janitorial Services  561730 Landscaping Services  561740 Carpet &amp; Upholstery Cleaning Services  561790 Other Services to Building &amp; Dwellings  561900 Other Support Services (including packaging &amp; labeling services, and convention &amp; trade show organizers)  562000 <b>Waste Management and Remediation Services</b></p>	<p><b>Arts, Entertainment, and Recreation (710000)</b>  711000 <b>Performing Arts, Spectator Sports, and Related Industries</b>  711100 Performing Arts Companies  711110 Theater Companies &amp; Dinner Theaters  711120 Dance Companies  711130 Musical Groups &amp; Artists  711190 Other Performing Arts Companies  711210 Spectator Sports (including sports clubs &amp; racetracks)  711300 Promoters of Performing Arts, Sports, &amp; Similar Events  711410 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures  711510 Independent Artists, Writers, &amp; Performers  712100 <b>Museums, Historical Sites, &amp; Similar Institutions</b>  713000 <b>Amusement, Gambling, and Recreation Industries</b>  713100 Amusement Parks &amp; Arcades  713110 Amusement &amp; Theme Parks  713200 Gambling Industries  713900 Other Amusement &amp; Recreation Industries (including golf courses, skiing, facilities, marinas, fitness centers, &amp; bowling centers)</p>	<p><b>Educational Services</b>  611000 Educational Services  611110 Elementary &amp; Secondary Schools  611310 Colleges, Universities and Professional Schools  611510 Technical and Trade Schools  611600 Other Schools and Instruction</p>
<p><b>Agriculture, Forestry, Hunting &amp; Fishing</b>  110000 Agriculture, Forestry, Fishing and Hunting  111000 Corn Production  111100 Oilseed &amp; Grain Farming  112100 Vegetable &amp; Melon Farming (including potatoes &amp; yams)  113000 Fruit &amp; Tree Nut Farming  111400 Greenhouse, Nursery, &amp; Floriculture Production  111900 Other Crop Farming (including tobacco, cotton, sugar cane, hay, peanut, sugar beet &amp; all other crop farming)</p>	<p><b>Construction (230000)</b>  233000 <b>Building, Developing, &amp; General Constructing</b>  233110 Land Subdivision &amp; Land Developing  233200 Residential Building Construction  233300 Nonresidential Building Construction  234000 <b>Heavy Construction</b>  234100 Highway, Street, Bridge, &amp; Tunnel Construction</p>	<p><b>Finance and Insurance (520000)</b>  522100 <b>Depository Credit Intermediation</b>  522110 Commercial Banking  522120 Savings Institutions  522130 Credit Unions  522190 Other Depository Credit Intermediation  522200 <b>Nondepository Credit Intermediation</b>  522210 Credit Card Issuing  522220 Sales Financing  522290 Other Non-depository Credit Intermediation  522291 Consumer Lending  522292 Real Estate Credit (including mortgage bankers and originators)  522293 International Trade Financing  522294 Secondary Market Financing  522298 All Other Nondepository Credit Intermediation  522300 Activities Related to Credit Intermediation (including loan brokers)  523100 <b>Securities, Commodity Contracts, and Other Intermediation and Brokerage</b>  523110 Investment Banking &amp; Securities Dealing  523120 Securities Brokerage  523130 Commodity Contracts Dealing  523140 Commodity Contracts Brokerage  523210 Securities and Commodity Exchanges  523900 Other Financial Investment Activities (including portfolio management &amp; investment advice)  524000 <b>Insurance Carriers and Related Activities</b>  524113 Direct Life Insurance Carriers  524114 Direct Health &amp; Medical Insurance Carriers  524121 Property &amp; Casualty Insurance Carriers  524126 Direct Property and Casualty Insurance Carriers  524130 Reinsurance Carriers  524140 Direct Life, Health, and Medical Insurance &amp; Reinsurance Carriers  524150 Direct Insurance &amp; Reinsurance (except Life, Health &amp; Medical) Carriers</p>

**North American Industry Classification System (continued)**

<b>Code</b>		<b>Code</b>		<b>Code</b>	
524210	Insurance Agencies and Brokerages	513300	Telecommunications (including paging, cellular, satellite, & other telecommunications)	327210	Glass & Glass Product Manufacturing
524290	Other Insurance Related Activities			327300	Cement & Concrete Product Mfg.
524292	Third Party Administration for Insurance and Pension Funds	514000	<b>Information Services &amp; Data Processing Services</b>	327400	Lime & Gypsum Product Manufacturing
524298	All Other Insurance Related Activities	514100	Information Services (including news syndicates, libraries, & on-line Information services)	327900	Other Nonmetallic Mineral Product Mfg.
525000	<b>Funds, Trusts, and Other Financial Vehicles</b>	514210	Data Processing Services	331000	<b>Primary Metal Manufacturing</b>
525100	Insurance & Employee Benefit Funds			331110	Iron and Steel Mills & Ferroalloy Mfg.
525910	Open-End Investment Funds (Form 1120-RIC)			331200	Steel Product Manufacturing from Purchased Steel
525920	Trusts, Estates, and Agency Accounts		<b>Manufacturing</b>	331310	Alumina & Aluminum Production and Processing
525930	Real Estate Investment Trusts (Form 1120-REIT)	311000	<b>Food Manufacturing</b>	331400	Nonferrous Metal (except Aluminum) Production & Processing
525990	Other Financial Vehicles	311110	Animal Food Manufacturing	331500	Foundries
		311200	Grain & Oilseed Milling	332000	<b>Fabricated Metal Product Manufacturing</b>
		311300	Sugar & Confectionery Product Mfg.	332110	Forging and Stamping
		311400	Fruit & Vegetable Preserving & Specialty Food Manufacturing	332210	Cutlery and Handtool Manufacturing
				332300	Architectural and Structural Metals Mfg.
		311500	Dairy Product Manufacturing	332400	Boiler, Tank, & Shipping Container Mfg.
		311610	Animal Slaughtering & Processing	332510	Hardware Manufacturing
		311710	Seafood Product Preparation & Packaging	332610	Spring and Wire Product Manufacturing
		311800	Bakeries & Tortilla Manufacturing	332700	Machine Shops; Turned Product & Screw; Nut & Bolt Manufacturing
		311900	Other Food Manufacturing (including coffee, tea, flavorings & seasonings)	332810	Coating, Engraving, Heat Treating, & Allied Activities
		312100	<b>Beverage and Tobacco Product Mfg.</b>	332900	Other Fabricated Metal Product Mfg.
		312110	Soft Drink and Ice Manufacturing	333000	<b>Machinery Manufacturing</b>
		312120	Breweries	333100	Agricultural, Construction, & Mining Machinery Manufacturing
		312130	Wineries	333200	Industrial Machinery Manufacturing
		312140	Distilleries	333310	Commercial & Service Industry Machinery Manufacturing
		312200	Tobacco Manufacturing	333410	Ventilation, Heating, Air-Conditioning, & Commercial Refrigeration Equipment Mfg.
		313000	<b>Textile Mills</b>	333510	Metalworking Machinery Manufacturing
		314000	Textile Product Mills	333610	Engine, Turbine, & Power Transmission Equipment Manufacturing
		315000	Apparel Manufacturing	333900	Other General Purpose Machinery Mfg.
		315100	Apparel Knitting Mills	334000	<b>Computer and Electronic Product Mfg.</b>
		315210	Cut and Sew Apparel Contractors	334110	Computer & Peripheral Equipment Mfg.
		315220	Men's & Boys' Cut & Sew Apparel Mfg.	334200	Communications Equipment Manufacturing
		315230	Women's & Girls' Cut & Sew Apparel Mfg.	334310	Audio and Video Equipment Manufacturing
		315290	Other Cut & Sew Apparel Manufacturing	334410	Semiconductor & Other Electronic Component Manufacturing
		315990	Apparel Accessories & Other Apparel Mfg.	334500	Navigational, Measuring, Electromedical, & Control Instruments Manufacturing
		316000	<b>Leather &amp; Allied Product Manufacturing</b>	334610	Manufacturing & Reproducing Magnetic & Optical Media
		316110	Leather & Hide Tanning & Finishing	335000	Electrical Equipment, Appliance, & Component Manufacturing
		316210	Footwear Manufacturing (including rubber & plastic)	335100	Electric Lighting Equipment Manufacturing
				335200	Household Appliance Manufacturing
		316990	Other Leather & Allied Product Mfg.	335310	Electrical Equipment Manufacturing
		321000	<b>Wood Product Manufacturing</b>	335900	Other Electrical Equipment & Component Manufacturing
		321110	Sawmills and Wood Preservation		
		321210	Veneer, Plywood, & Engineered Wood Product Manufacturing	336000	<b>Transportation Equipment Mfg.</b>
		321900	Other Wood Product Manufacturing	336110	Motor Vehicle Manufacturing
		322000	Paper Manufacturing	336210	Motor Vehicle Body & Trailer Manufacturing
		322100	Pulp, Paper, & Paperboard Mills	336300	Motor Vehicle Parts Manufacturing
		322200	Converted Paper Product Manufacturing	336410	Aerospace Product & Parts Manufacturing
		323100	Printing and Related Support Activities	336510	Railroad Rolling Stock Manufacturing
		323117	Book Printing	336610	Ship and Boat Building
		323119	Other Commercial Printing	336990	Other Transportation Equipment Mfg.
		324000	<b>Petroleum and Coal Products Mfg.</b>	337000	<b>Furniture and Related Product Mfg.</b>
		324110	Petroleum Refineries (including integrated)	339000	<b>Miscellaneous Manufacturing</b>
		324120	Asphalt Paving, Roofing, & Saturated Materials Manufacturing	339110	Medical Equipment & Supplies Mfg.
				339900	Other Miscellaneous Manufacturing
		324190	Other Petroleum and Coal Products Mfg.		
		325000	<b>Chemical Manufacturing</b>		
		325100	Basic Chemical Manufacturing		
		325200	Resin, Synthetic Rubber & Artificial and Synthetic Fibers & Filaments Manufacturing		
		325300	Pesticide, Fertilizer, & Other Agricultural Chemical Manufacturing		
		325410	Pharmaceutical & Medicine Manufacturing		
		325500	Paint, Coating, & Adhesive Manufacturing		
		325600	Soap, Cleaning Compound, & Toilet Preparation Manufacturing		
		325900	Other Chemical Product & Preparation Mfg.		
		326000	<b>Plastics and Rubber Products Mfg.</b>		
		326100	Plastic Product Manufacturing		
		326200	Rubber Product Manufacturing		
		327000	<b>Nonmetallic Mineral Product Mfg.</b>		
		327100	Clay Product & Refractory Manufacturing		
			</		

# North American Industry Classification System (continued)

<i>Code</i>		<i>Code</i>		<i>Code</i>	
212390	Other Nonmetallic Mineral Mining & Quarrying	541700	Scientific Research & Development Services	443000	<b>Electronics and Appliance Stores</b>
213110	Support Activities for Mining	541800	Advertising and Related Services	443111	Household Appliance Stores
<b>Other Services (810000) (except public administration)</b>		541860	Direct Mail Advertising	443112	Radio, Television, & Other Electronics Stores
811000	<b>Repair and Maintenance</b>	541900	<b>Other Professional, Scientific, and Technical Services</b>	443120	Computer and Software Stores
811110	Automotive Mechanical & Electrical Repair & Maintenance	541910	Marketing Research and Public Opinion Polling	443130	Camera and Photographic Supplies Stores
811120	Automotive Body, Paint, Interior, and Glass Repair	541920	Photographic Services	444100	<b>Building Material &amp; Garden Equipment and Supplies Dealers</b>
811190	Other Automotive Repair & Maintenance (including oil change & lubrication shops & car wash)	541930	Translation and Interpretation Services	444110	Home Centers
811210	Electronic & Precision Equipment Repair and Maintenance	541940	Veterinary Services	444120	Paint and Wallpaper Stores
811310	Commercial & Industrial Machinery and Equipment (except Automotive & Electronic) Repair & Maintenance	541990	All Other Professional, Scientific, and Technical Services	444130	Hardware Stores
811410	Home & Garden Equipment and Appliance Repair & Maintenance	551000	<b>Management of Companies and Enterprises</b>	444190	Other Building Material Dealers
811420	Reupholstery & Furniture Repair	551111	Offices of Bank Holding Companies	444200	Lawn & Garden Equipment & Supplies Stores
811430	Footwear & Leather Goods Repair	551112	Office of Other Holding Companies	445000	<b>Food and Beverage Stores</b>
811490	Other Personal & Household Goods Repair & Maintenance	<b>Public Administration</b>		445100	Grocery Stores
812000	<b>Personal and Laundry Services</b>	920000	Public Administration	445110	Supermarkets and Other Grocery (except Convenience) Stores
812111	Barber Shops	921000	Executive, Legislative and Other General Government Support	445120	Convenience Stores
812112	Beauty Shops	<b>Real Estate and Rental and Leasing (530000)</b>		445200	Specialty Food Store
812113	Nail Salons	531000	<b>Real Estate</b>	445210	Meat Markets
812190	Other Personal Care Services (including diet & weight reducing centers)	531110	Lessors of Residential Buildings and Dwellings	445220	Fish and Seafood Markets
812210	Funeral Homes and Funeral Services	531120	Lessors of Nonresidential Buildings (except Miniwarehouses)	445230	Fruit and Vegetable Markets
812220	Cemeteries and Crematories	531130	Lessors of Miniwarehouses and Self-Storage Units	445291	Baked Goods Stores
812300	Drycleaning & Laundry Services	531190	Lessors of Other Real Estate Property	445292	Confectionery and Nut Stores
812310	Coin-Operated Laundries and Drycleaners	531210	Offices of Real Estate Agents & Brokers	445299	All Other Specialty Food Stores
812320	Drycleaning and Laundry Services (except Coin-Operated)	531310	Real Estate Property Managers	445310	Beer, Wine, and Liquor Stores
812330	Linen and Uniform Supply	531320	Offices of Real Estate Appraisers	446000	<b>Health and Personal Care Stores</b>
812910	Pet Care (except Veterinary) Services	531390	Other Activities Related to Real Estate	446110	Pharmacies and Drug Stores
812920	Photofinishing	532000	<b>Rental and Leasing Services</b>	446120	Cosmetics, Beauty Supplies, & Perfume Stores
812930	Parking Lots and Garages	532100	Automotive Equipment Rental & Leasing	446130	Optical Goods Stores
812990	All Other Personal Services	532210	Consumer Electronics & Appliances Rental	446190	Other Health & Personal Care Stores
<b>Professional, Scientific, &amp; Technical Services</b>		532220	Formal Wear and Costume Rental	447100	<b>Gasoline Stations</b>
541100	<b>Legal Services</b>	532230	Video Tape and Disc Rental	447100	Gasoline Stations (including convenience stores with gas)
541110	Offices of Lawyers	532290	Other Consumer Goods Rental	448000	<b>Clothing and Clothing Accessories Stores</b>
541190	Other Legal Services	532291	Home Health Equipment Rental	448110	Men's Clothing Stores
541200	<b>Accounting, Tax Preparation, Bookkeeping, and Payroll Services</b>	532310	General Rental Centers	448120	Women's Clothing Stores
541211	Offices of Certified Public Accountants	532400	Commercial and Industrial Machinery & Equipment Rental & Leasing	448130	Children's & Infants' Clothing Stores
541213	Tax Preparation Services	532420	Office Machinery and Equipment Rental and Leasing	448140	Family Clothing Stores
541214	Payroll Services	533110	Lessors of Nonfinancial Intangible Assets (except Copyrighted Works)	448150	Clothing Accessories Stores
541219	Other Accounting Services	<b>Religious, Grantmaking, Civic, Professional and Similar Organizations</b>		448190	Other Clothing Stores
541300	<b>Architectural, Engineering, and Related Services</b>	813000	Religious, Grantmaking, Civic, Professional, & Similar Organizations	448210	Shoe Stores
541310	Architectural Services	<b>Retail Trade</b>		448310	Jewelry Stores
541320	Landscape Architectural Services	441000	<b>Motor Vehicle and Parts Dealers</b>	448320	Luggage & Leather Goods Stores
541330	Engineering Services	441110	New Car Dealers	451000	<b>Sporting Goods, Hobby, Book, and Music Stores</b>
541340	Drafting Services	441120	Used Car Dealers	451110	Sporting Goods Stores
541350	Building Inspection Services	441210	Recreational Vehicle Dealers	451120	Hobby, Toy, and Game Stores
541360	Geophysical Surveying & Mapping Services	441221	Motorcycle Dealers	451130	Sewing, Needlework, & Piece Goods Stores
541370	Surveying & Mapping (except Geophysical) Services	441222	Boat Dealers	451140	Musical Instrument & Supplies Stores
541380	Testing Laboratories	441229	All Other Motor Vehicle Dealers	451211	Book Stores
541400	Specialized Design Services (including interior, industrial, graphic, & fashion design)	441300	Automotive Parts, Accessories, & Tire Stores	451212	News Dealers and Newsstands
541500	<b>Computer Systems Design &amp; Related Services</b>	442000	<b>Furniture &amp; Home Furnishings Stores</b>	451220	Prerecorded Tape, Compact Disc, and Record Stores
541511	Custom Computer Programming Services	442110	Furniture Stores	452000	<b>General Merchandise Stores</b>
541512	Computer Systems Design Services	442210	Floor Covering Stores	452110	Department Stores
541513	Computer Facilities Management Services	442291	Window Treatment Stores	452900	Other General Merchandise Stores
541519	Other Computer Related Services	442299	All Other Home Furnishings Stores	453000	<b>Miscellaneous Store Retailers</b>
541600	<b>Management, Scientific, &amp; Technical Consulting Services</b>			453110	Florists
541610	Management Consulting Services			453210	Office Supplies & Stationery Stores
				453220	Gift, Novelty, and Souvenir Stores
				453310	Used Merchandise Stores
				453910	Pet and Pet Supplies Stores
				453920	Art Dealers
				453930	Manufactured (Mobile) Home Dealers
				453990	All Other Miscellaneous Store Retailers (including tobacco, candle, & trophy shops)
				454000	<b>Nonstore Retailers</b>
				454110	Electronic Shopping & Mail-Order Houses
				454210	Vending Machine Operators
				454311	Heating Oil Dealers
				454312	Liquefied Petroleum Gas (Bottled Gas) Dealers

## North American Industry Classification System (continued)

<i>Code</i>		<i>Code</i>	
454319	Other Fuel Dealers	421800	Machinery, Equipment, & Supplies Wholesalers
454390	<b>Other Direct Selling Establishments</b> - Flea Markets (including door-to-door retailing, frozen food plan providers, party plan merchandise, & coffee-break service providers)	421910	Sporting & Recreational Goods & Supplies Wholesalers
<b>Transportation and Warehousing</b>		421920	Toy & Hobby Goods & Supplies Wholesalers
481000	Air Transportation	421930	Recyclable Material Wholesalers
482110	Rail Transportation	421940	Jewelry, Watch, Precious Stone, & Precious Metal Wholesalers
483000	Water Transportation	421990	Other Miscellaneous Durable Goods Wholesalers
484000	Truck Transportation	422000	<b>Wholesale Trade, Nondurable Goods</b>
484110	General Freight Trucking, Local	422100	Paper & Paper Product Wholesalers
484120	General Freight Trucking, Long-distance	422210	Drugs and Druggists' Sundries Wholesalers
484200	Specialized Freight Trucking	422300	Apparel, Piece Goods, & Notions Wholesalers
485000	<b>Transit and Ground Passenger Transportation</b>	422400	Grocery & Related Product Wholesalers
485110	Urban Transit Systems	422500	Farm Product Raw Material Wholesalers
485210	Interurban & Rural Bus Transportation	422600	Chemical and Allied Products Wholesalers
485310	Taxi Service	422700	Petroleum and Petroleum Products Wholesalers
485320	Limousine Service	422800	Beer, Wine, & Distilled Alcoholic Beverage Wholesalers
485410	School & Employee Bus Transportation	422910	Farm Supplies Wholesalers
485510	Charter Bus Industry	422920	Book, Periodical, and Newspaper Wholesalers
485990	Other Transit & Ground Passenger Transportation	422930	Flower, Nursery Stock, & Florists' Supplies Wholesalers
486000	<b>Pipeline Transportation</b>	422940	Tobacco & Tobacco Product Wholesalers
487000	Scenic and Sightseeing Transportation	422950	Paint, Varnish, & Supplies Wholesalers
488000	<b>Support Activities for Transportation</b>	422990	Other Miscellaneous Nondurable Goods Wholesalers
488100	Support Activities for Air Transportation	<b>999999</b> <b>Unclassified Establishments</b> (unable to classify)	
488210	Support Activities for Rail Transportation		
488300	Support Activities for Water Transportation		
488410	Motor Vehicle Towing		
488490	Other Support Activities for Road Transportation		
488510	Freight Transportation Arrangement		
488990	Other Support Activities for Transportation		
492000	<b>Couriers and Messengers</b>		
492110	Couriers		
492210	Local Messengers and Local Delivery		
493000	<b>Warehousing and Storage</b>		
493100	Warehousing & Storage (except lessors of miniwarehouses & self-storage units)		
<b>Utilities</b>			
221000	Utilities		
221100	Electric Power Generation, Transmission & Distribution		
221210	Natural Gas Distribution		
221300	Water, Sewage & Other Systems		
<b>Unrelated Business Activities</b>			
900000	Unrelated Debt-financed Activities - other than rental or real estate		
900001	Investment Activities by section 501(c) (7), (9), or (17) organizations		
900002	Rental of Personal Property		
900003	Passive Income Activities with Controlled Organizations		
900004	Exploited Exempt Activities		
<b>Wholesale Trade</b>			
421000	<b>Wholesale Trade, Durable Goods</b>		
421100	Motor Vehicle & Motor Vehicle Parts & Supplies Wholesales		
421200	Furniture & Home Furnishing Wholesalers		
421300	Lumber & Other Construction Materials Wholesalers		
421400	Professional & Commercial Equipment & Supplies Wholesalers		
421500	Metal & Mineral (except Petroleum) Wholesalers		
421600	Electrical Goods Wholesalers		
421700	Hardware, and Plumbing & Heating Equipment & Supplies Wholesalers		

# Indiana Department of Revenue Business Tax Application

**A separate application is required for each business location.**

Fees may apply, please see instructions.

Any outstanding tax liability owed by the applicant or an owner, partner, or officer will delay application approval.

## Section A: Taxpayer Information (see instructions on page 1)

Please print legibly or type the information on this application.

1. Federal Identification Number (FID):						2. If this business is currently registered with the Department of Revenue, enter your Taxpayer Identification Number (TID):					
3. Name of contact person: (Person responsible for filing tax forms)								4. Contact person's Daytime Telephone Number: <div>A (            )<div>B EXT</div></div>			
5. Check (only one) reason for filing this application: <div><input type="checkbox"/> Starting New Business<input type="checkbox"/> Business Under New Ownership<input type="checkbox"/> To Change Type of Organization<input type="checkbox"/> To Add Location to Existing Account<input type="checkbox"/> To Register for Other Type(s) of Tax<input type="checkbox"/> Other _____</div>											
6. Owner name, Legal name, Partnership name, Corporate name or Other entity name: <input type="checkbox"/> Check if foreign address (See instructions on page 1) <div>B</div> <div>If sole owner (Last name, First name, Middle Initial, Suffix)<div>C</div></div> <div>Primary Address: <div>D</div></div> <div>City: <div>E</div></div> <div>State: <div>F</div> Zip Code: <div>G</div></div> <div>County: <div>H</div></div> <div>E-Mail Address: <div>I</div></div> <td colspan="6" rowspan="5">7. Business trade name or DBA and physical location: (This name and address is for the business location.) <input type="checkbox"/> Check if foreign address (See instructions on page 1) <div>Name: <div>B</div></div><div>Street Address: (P.O. Box numbers cannot be used as a business location address.)<div>C</div></div><div>City: <div>D</div></div><div>State: <div>E</div> Zip Code: <div>F</div></div><div>County: <div>G</div> Township: <div>H</div></div><div>Business Location Telephone Number: <div>I (            )<div>J EXT</div></div></div></td>						7. Business trade name or DBA and physical location: (This name and address is for the business location.) <input type="checkbox"/> Check if foreign address (See instructions on page 1) <div>Name: <div>B</div></div> <div>Street Address: (P.O. Box numbers cannot be used as a business location address.)<div>C</div></div> <div>City: <div>D</div></div> <div>State: <div>E</div> Zip Code: <div>F</div></div> <div>County: <div>G</div> Township: <div>H</div></div> <div>Business Location Telephone Number: <div>I (            )<div>J EXT</div></div></div>					
8. Check the type of organization of this business: <div>S Corp <input type="checkbox"/> LP <input type="checkbox"/> Not-For-Profit <input type="checkbox"/></div> <div>Sole Proprietor <input type="checkbox"/> Partnership <input type="checkbox"/> LLP <input type="checkbox"/> Corporation <input type="checkbox"/> LLC <input type="checkbox"/> Fed Govt <input type="checkbox"/> Other Govt <input type="checkbox"/> Other <input type="checkbox"/></div>											
9. All corporations answer the following questions: Otherwise, proceed to Question 10.											
A. State of Incorporation: <div><div></div></div>		B. Date of Incorporation: <div><div></div><div></div><div></div><div>MonthDayYear</div></div>				C. State of Commercial Domicile: <div><div></div></div>					
D. If not incorporated in Indiana, enter the date authorized to do business in Indiana. <div><div></div><div></div><div></div><div>MonthDayYear</div></div>				E. Accounting period year ending date: <div><div></div><div></div><div>MonthDay</div></div>							
10. North American Industry Classification System (NAICS):Please enter a primary and any secondary code(s) that may apply. <div><div><div>A</div><div>B</div><div>C</div><div>D</div></div><div>PRIMARY</div></div>											
11. Owner, Partners, or Officers (Attach separate sheet if necessary.) Social Security Numbers are required in accordance with IC 4-1-8-1.											
A Social Security Number	B Last Name	C First Name	D Middle Initial	E Suffix	F Title	G Street Address	H City	I State	J Zip Code		
1											
2											
3											
12. Tax(es) to be Registered for this Business Location (Check all that apply.)											
<div><input type="checkbox"/> Withholding Tax (Complete Section C.)<input type="checkbox"/> County Innkeepers Tax (Complete Section E.)<input type="checkbox"/> Food and Beverage Tax (Complete Section D.)<input type="checkbox"/> Motor Vehicle Rental Excise Tax (Complete Section F.)</div>						<div><input type="checkbox"/> Sales Tax (Complete Section B for a Registered Retail Merchants Certificate.)<input type="checkbox"/> Out-of-State Use Tax (Complete Section B.)<input type="checkbox"/> Prepaid Gasoline Sales Tax (Complete Section G.)<input type="checkbox"/> Private Employment Agency (see instructions on page 2.)</div>					



**Section B: Sales Tax/Out-Of-State Use Tax Registration (see instructions on page 2)****(\$25.00 Nonrefundable Registration Fee for Retail Merchants Certificate)****(No Fee for Out-of-State Use Tax Certificate)****Contact the Department at (317) 233-4015 for more information regarding these taxes.**1. Registration date of this location under this ownership: \*  

\* See Instructions on page 2.

**Check the appropriate responses.**3. Is this business seasonal? Yes ☐ No ☐

If yes, check active months. (Check no more than nine.)

C	D	E	F	G	H	I	J	K	L	M	N
Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec

2. Estimated monthly taxable sales: \$ 

(see instructions on page 2)

**Check the appropriate responses.**4. Will you provide lodging or accommodations for periods of less than thirty (30) days? If yes, complete Section E ..... Yes ☐ No ☐5. Will prepared foods or beverages be sold?..... Yes ☐ No ☐

If yes, complete Section D

6. Will alcoholic beverages, beer, wine or packaged liquor be sold from this location?..... Yes ☐ No ☐

If yes, and you have one, enter your ABC Permit Number

Expiration Date  

Month Day

7. Will gasoline, gasohol or special fuels be sold through a metered pump?..... Yes ☐ No ☐8. Will cars or trucks (less than 11,000 lbs Gross Vehicle Weight) be rented for less than thirty (30) days from this location?.... Yes ☐ No ☐  
If yes, complete Section F.9. Is income at this location directly derived from the retail sales of tobacco products?..... Yes ☐ No ☐10. If yes, from vending machines only?..... Yes ☐ No ☐11. If you are reporting sales tax on a consolidated basis, is this location to be included in your consolidated account?... Yes ☐ No ☐

If yes, enter your Reporting Number (TID).

12. Do you occasionally make sales in the State of Indiana at fairs, flea markets, etc? ..... Yes ☐ No ☐13. Mailing name and address for **sales** tax returns (if different from Section A, Line 6): ☐ Check if foreign address (See instructions on page 1)In care of:  Street Address: City:  State:  Zip Code: **Section C: Withholding Tax Registration (see instructions on page 2)****(No Registration Fee)****Contact the Department at (317) 233-4016 for more information regarding this tax.**1. Accounting Period: Year Ending Date  

Month Day

4. Date taxes first withheld from an Indiana resident/employee under this ownership:

2. If you have one, what is your State Unemployment Tax Account # (SUTA):

Month Year

3. Are you withholding on a (Check all that apply): Resident ☐ Nonresident Shareholder ☐One time yearly distribution ☐ Nonresident Partner or Beneficiary ☐

5. Anticipated monthly wages paid to Indiana resident/employees:

\$ 6. Mailing name and address for **withholding** tax returns (if different from Section A, Line 6): ☐ Check if foreign address (See instructions on page 1)In care of:  Street Address: City:  State:  Zip Code:

**Section D: Food and Beverage Tax Registration (see instructions on page 2) (No Additional Fee)***Sales Tax Section B must also be completed.***Contact the Department at (317) 233-4015 for more information regarding this tax.**

Complete this section if prepared foods or beverages will be sold.

3. If yes, enter the name(s) of the county(ies) and associated municipality.

A County

B Municipality  
(City or Town)

1. Date of first sales at this location under this ownership:

Month	Year
-------	------

1. \_\_\_\_\_

2. \_\_\_\_\_

3. \_\_\_\_\_

2. Will prepared foods or beverages be catered from this location into other counties?.....

Yes ☐ No ☐4. Mailing name and address for **FAB** tax returns (if different from Section A, Line 6): ☐ Check if foreign address (See instructions on page 1)

In care of: B \_\_\_\_\_ Street Address: C \_\_\_\_\_

City: D \_\_\_\_\_ State: E \_\_\_\_\_ Zip Code: F \_\_\_\_\_

**Section E: County Innkeepers Tax Registration (see instructions on page 2) (No Additional Fee)***Sales Tax Section B must also be completed.***Contact the Department at (317) 233-4015 for more information regarding this tax.**

Complete this section if you will provide lodging or accommodations for periods of less than thirty (30) days.

1. Date room rentals or accommodations begin from this location:

Month	Year
-------	------

2. Mailing name and address for **CIT** tax returns (if different from Section A, Line 6): ☐ Check if foreign address (See instructions on page 1)

In care of: B \_\_\_\_\_ Street Address: C \_\_\_\_\_

City: D \_\_\_\_\_ State: E \_\_\_\_\_ Zip Code: F \_\_\_\_\_

**Section F: Motor Vehicle Rental Excise Tax Registration (see instructions on page 3) (No Additional Fee)***Sales Tax Section B must also be completed.***Contact the Department at (317) 233-4015 for more information regarding this tax.**

If cars or trucks (less than 11,000 lbs Gross Vehicle Weight) will be rented for less than thirty (30) days from this location, complete this section.

1. Date motor vehicle rental or leasing begins: 

Month	Year
-------	------

2. Tax District Number: \_\_\_\_\_

3. Mailing name and address for **MVR** tax returns (if different from Section A, Line 6): ☐ Check if foreign address (See instructions on page 1)

In care of: B \_\_\_\_\_ Street Address: C \_\_\_\_\_

City: D \_\_\_\_\_ State: E \_\_\_\_\_ Zip Code: F \_\_\_\_\_

**Section G: Prepaid Sales Tax on Gasoline for Qualified Distributors (see instructions on page 3) (\$100.00 Registration Fee)***Sales Tax Section B must also be completed.***Contact the Department at (317) 232-3524 for more information regarding this tax.**

If you are a refiner, distributor, or a terminal operator which supplies gasoline to retail outlets and wish to become a Qualified Distributor, complete this section.

1. Enter your Indiana licensed gasoline distributor number: \_\_\_\_\_

2. Date of first gasoline sale:

3. Estimated number of gallons purchased/sold monthly: \_\_\_\_\_

Month	Day	Year
-------	-----	------

4. Mailing name and address for **prepaid sales** tax returns (if different from Section A, Line 6): ☐ Check if foreign address (See instructions on page 1)

In care of: B \_\_\_\_\_ Street Address: C \_\_\_\_\_

City: D \_\_\_\_\_ State: E \_\_\_\_\_ Zip Code: F \_\_\_\_\_

5. Name of contact person:

6. Contact Person's Daytime Telephone Number:  
A ( ) B EXT

**Indiana Gross Retail & Use Tax Bond**

All **Licensed Gasoline Distributors** who are issued a permit to collect Prepaid Sales Tax on Gasoline will be required to file monthly detailed reports with the Department.

A Prepaid Sales Tax Permit (BT-2) is not assignable and is valid only for the distributor in whose name it is issued.

**Bonding Procedure**

Concurrently with the filing of this application for a permit, a qualified distributor **must** file a bond with the Department. Below is the prescribed formula for calculating the correct bond amount.

Enter the sum of estimated number of gallons supplied monthly times three (months). (Section G, Line 3 X3)..... 1. \_\_\_\_\_

Multiply Line 1 by .04 (Round to the nearest dollar amount)..... 2. \_\_\_\_\_

The amount on Line 2 is the amount of your bond, provided it is at least two thousand dollars (\$2,000) which is the minimum bond amount. Indiana Code 6-2.5-7-8 states that the Department shall determine the amount of the distributor's bond. Please use the most accurate figures available to avoid a deficient bond. Please enclose Bond Form ST-160 or another form of surety and return it to the Department with this application.

**In order to obtain a permit to collect Prepaid Sales Tax on Gasoline, the Indiana Department of Revenue requires that each refiner, distributor or terminal operator agrees to make payment to the Department by means of "Electronic Funds Transfer" as defined in I.C. 4-8.1-2-7. An EFT authorization must be completed and returned to the Department. For further information regarding EFT filing, and/or EFT authorization agreement contact the Department at (317) 615-2695.**

**Signature Section**

**Contact the Department at (317) 615-2700 for more information regarding this application.**

I hereby certify that the statements are correct.

Signature: \_\_\_\_\_ Title: \_\_\_\_\_ Date: \_\_\_\_\_

This application **must** be signed by the owner, general partner, corporate officer, or resident agent **before it will be accepted by the Department.** (I.C. 6-8.1-3-4)

**NOTE:** Failure to remit sales tax due and/or income tax withheld is a felony punishable by imprisonment, a fine of \$10,000 plus a 100% fraud penalty.

**The partners or corporate officers are each personally, jointly and severally liable for the sales and use tax\* collected and the withholding tax withheld. These taxes are trust fund taxes and are not discharged in bankruptcy proceedings.**

***\*This includes: County Innkeepers Tax (CIT), Food and Beverage Tax (FAB), Prepaid Sales Tax, and Motor Vehicle Rental and County Supplemental Excise Tax.***

Upon completion of appropriate sections, please sign, date, and mail the application and fee(s) if applicable to:

**Indiana Department of Revenue  
System Services  
P. O. Box 6197  
Indianapolis, IN 46206-6197**

Private Employment Agencies,  
please sign, date, and mail the  
application to:

**Indiana Department of Revenue  
Criminal Investigations Division  
100 N. Senate Room N181  
Indianapolis, IN 46204.  
Call (317) 232-3376  
for additional information.**

**Form BT-1C**State Form 48515  
(R/ 1-00)**Authorization for Consolidated  
Sales Tax Filing Number****No Fee  
Required**

Application is hereby made for permission to report and remit all sales and/or use tax for the indicated business locations on a consolidated return as provided in IC 6-2.5-6-3.

The assigned number is for the sole purpose of consolidated reporting of sales and use tax and is **not** valid for exemption on purchases.

**Please Print or Type All Information. Contact the Department at (317) 615-2700 for more information regarding this application.**

1. Federal  
Identification  
Number:

2. If this business is currently registered for any  
Indiana tax under this ownership, enter your  
Taxpayer Identification Number:

3. Owner name, Legal name, Partnership name,  
Corporate name or Other entity name: \_\_\_\_\_

If sole owner (Last name, First name, Middle Initial: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_ County: \_\_\_\_\_

4. Check the type of organization of this business: Sole Proprietor ☐ Partnership ☐ LLP ☐ Corporation ☐ LLC ☐ Fed Govt ☐ Other Govt ☐ Other ☐

5. Name of contact person: (Person responsible for filing tax forms)

6. Contact person's Daytime Telephone Number:

(     )

EXT

7. List All Business Locations for Consolidated Filing. Attach additional sheet if necessary.  
(P.O. Box numbers cannot be used as a business location address)

TID Number (10 digits)	LOC # (3 digits)	Business Location Name	Street	City	State	Zip Code

Signed: \_\_\_\_\_ Title: \_\_\_\_\_ Date: \_\_\_\_\_  
Signature of Owner, Partner, Corporate Officer, or Resident Agent

**List additional names / locations on a separate sheet if necessary.**

## Instructions for Completing Form BT-1C

**Purpose:** Form BT-1C is an application that is used when you are applying for multiple locations for Retail Sales Tax and want to file one consolidated return for all locations. The form also allows you to add an existing registered location to your consolidated account.

- Be sure to answer all applicable questions. Failure to do so may result in delays in establishing your account.
- Please print legibly or type the information on your application.
- **Note:** Any outstanding tax liability owed by the applicant or an owner, partner, or officer will delay application approval.

### **Lines 1 through 4 are the same as the Business Tax Application (BT-1) Section A Lines 1-4**

**Line 1:** According to federal guidelines, most partnerships and all corporations are required to obtain a federal identification number. This number also is required whenever you withhold federal income tax from employees, regardless of ownership type. If you have a federal identification number, enter it on Line 1. If you have applied for, but have not yet received your federal identification number, indicate “applied for” on Line 1. You may get this number by completing the Internal Revenue Service Form SS-4. This form may be obtained from your local IRS office or by calling 1-800-829-3676. Your federal identification number is assigned to you by the Internal Revenue Service (IRS).

**Line 2:** The Taxpayer Identification Number (TID) is applicable only if you have previously registered with the Department. The TID is a 10 digit number shown on the Registered Retail Merchant Certificate. If you have previously registered enter your TID on this line.

**Line 3:** These lines are for your ownership name and mailing address. On the first line, enter the ownership name of your business. If you are a sole proprietor, enter your last name first, first name, and middle initial. If you are a corporation, enter the corporate name as listed on your corporate charter. If you are a partnership and have a legal partnership name, enter the name as recognized by the Internal Revenue Service. All government agencies should list their proper agency name. The mailing address needs to be completed as requested.

**Line 4:** This line is used to indicate the type of ownership of your organization. You are a sole proprietor if you own the business as an individual. Sole proprietors cannot be not-for-profit organizations. You are a partnership if you have a business partner owning part of the business. You are a corporation if you filed with the Indiana Secretary of State or requested that office to authorize your business activities in Indiana. You are an LLP or LLC if you have been given such status from the Federal Government and have registered through the Secretary of State’s Office. You are classified as Federal Government if you are a Federal Agency or a federally-chartered organization (e.g. American Red Cross), National banks and Federal credit unions. You are an Other Government classification if you are a political subdivision of the State of Indiana. Such agencies include state, county or city government, town boards, township trustees, certain volunteer fire departments when under the control of the township trustee.

**Line 5 and 6:** Enter the name and the *daytime* telephone number of a person within your organization whom the Department may contact about tax related matters.

**Line 7:** Your account number is the 10 digit number that is on

your Retail Merchant Certificate. Your location number (LOC#) is a 3 digit number also on your Retail Merchant Certificate. If you have applied for, but have not yet received your taxpayer identification number, indicate “applied for” on the TID Number column. If your business is conducted under a trade name or DBA (doing business as) name, enter it here. Also, enter the street address, city, state, and zip code. **NOTE:** The business location address cannot be a P.O. Box Number.

**Please allow four (4) to six (6) weeks for processing.**

**If you have further questions regarding this application, contact the Department at (317) 615-2700.**